

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**May 2021**

General fund transfers by the Department of Revenue for the 11th month of the fiscal year ending June 30, 2021 were \$632,007,492 which is an increase of \$193,539,655 or 44.14% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending May 31, 2021 were \$5,833,627,683 which is an increase of \$981,050,740 or 20.22% from the same period of the prior year.

Transfers to all funds in the month of May for the fiscal year ending June 30, 2021 were \$922,367,819 which is an increase of \$286,634,537 or 45.09% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending May 31, 2021 were \$8,494,588,173 which is an increase of \$1,190,849,777 or 16.3% from the same period of the prior year.

**Mississippi Department of Revenue**  
**Transfers to the General Fund and Other Funds**

	May 2021	May 2020	7/1/20 to 5/31/21	7/1/19 to 5/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$219,704,861	\$169,520,598	\$2,030,460,079	\$1,846,040,592	\$184,419,487	9.99%
Public School Building Fund	1,666,666	1,666,666	18,333,326	18,333,326	0	0.00%
Municipalities	48,958,125	37,808,797	450,477,660	412,566,444	37,911,216	9.19%
Motor Vehicle Rental Sales Tax	0	0	6,945,994	8,302,294	(1,356,300)	-16.34%
4-Lane Construction Project	628,954	691,216	17,330,113	13,797,056	3,533,057	25.61%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	36,352,664	27,512,210	312,667,745	279,687,979	32,979,766	11.79%
Mississippi Fair Commission	677	952	133,093	549,285	(416,192)	-75.77%
Motor Vehicle Ad Valorem Tax Reduction Fund	26,230,270	14,806,245	200,673,133	179,715,851	20,957,282	11.66%
Department of Agriculture	73,055	28,729	412,531	265,290	147,241	55.50%
Sales Tax (Telecommunications 7%)	459,949	481,226	4,981,375	5,930,842	(949,467)	-16.01%
Airport Parking	33,518	70,258	354,030	855,413	(501,384)	-58.61%
Capitol Complex Improvement Fund	921,980	451,848	8,085,423	5,077,481	3,007,942	59.24%
Sales Tax Incentive Fund - Economic Redevelopment	101,977	55,999	889,319	958,305	(68,986)	-7.20%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	1,031,548	392,123	7,405,623	7,644,516	(238,893)	-3.13%
MS Development Authority Tourism Advertising Fund	770,011	243,291	6,523,260	2,979,874	3,543,386	118.91%
MDA Training Grant	150,000	150,000	1,650,000	1,650,000	0	0.00%
State Aid Road Fund	250,000	250,000	2,750,000	2,750,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$337,334,255</b>	<b>\$254,130,157</b>	<b>\$3,112,072,702</b>	<b>\$2,829,104,547</b>	<b>\$282,968,154</b>	<b>10.00%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$35,713,818	\$27,462,287	\$374,195,895	\$290,952,407	\$83,243,488	28.61%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,305,897	3,667,502	60,975,961	47,413,483	13,562,478	28.60%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	6,612,141	4,191,147	65,975,151	43,373,581	22,601,570	52.11%
Local Bridge Replacement & Rehabilitation Fund	2,642,961	515,966	24,986,086	4,989,137	19,996,949	400.81%
Modernization Use Tax County Fund	4,928,882	1,547,899	44,644,889	14,967,410	29,677,480	198.28%
Modernization Use Tax City Fund	4,928,882	1,547,899	44,644,889	14,967,410	29,677,480	198.28%
<b>Total Use Tax Transfers</b>	<b>\$62,132,581</b>	<b>\$38,932,699</b>	<b>\$619,422,871</b>	<b>\$420,663,426</b>	<b>\$198,759,445</b>	<b>47.25%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$296,465,581	\$159,174,991	\$2,000,337,823	\$1,571,922,400	\$428,415,423	27.25%
Income Tax-Withheld-Job Incentive/Advantage	3,203,673	3,501,236	12,039,690	40,426,636	(28,386,945)	-70.22%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	79,501	13,299	1,442,179	658,499	783,680	119.01%
MMEIA Rebate Fund	566,182	1,723,442	5,677,153	6,357,163	(680,010)	-10.70%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	99,083	108,286	372,362	1,250,308	(877,947)	-70.22%
Refund Account	42,919,286	26,927,378	330,654,458	340,448,566	(9,794,108)	-2.88%
<b>Total Individual Income Tax Transfers</b>	<b>\$343,333,306</b>	<b>\$191,448,632</b>	<b>\$2,350,523,666</b>	<b>\$1,961,063,572</b>	<b>\$389,460,094</b>	<b>19.86%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$34,934,908	\$51,962,349	\$704,085,491	\$497,671,594	\$206,413,898	41.48%
Economic Redevelopment Incentive Corporate Fund	0	0	124,309	30,959	93,350	301.53%
Refund Account	1,634,348	2,603,545	59,814,503	52,688,758	7,125,745	13.52%
<b>Total Corporate Tax Transfers</b>	<b>\$36,569,256</b>	<b>\$54,565,894</b>	<b>\$764,024,303</b>	<b>\$550,391,311</b>	<b>\$213,632,992</b>	<b>38.81%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$2,296,327	\$5,297,053	\$274,888,415	\$252,645,061	\$22,243,354	8.80%
Municipalities	2,162,384	2,001,414	9,234,184	8,981,470	252,714	2.81%
County Fire Protection	2,162,384	2,001,414	9,234,184	8,981,470	252,714	2.81%
City of Jackson	57,438	50,470	313,390	287,258	26,132	9.10%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$6,678,533</b>	<b>\$9,350,351</b>	<b>\$293,670,173</b>	<b>\$270,895,259</b>	<b>\$22,774,914</b>	<b>8.41%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$14,944,756	\$483,975	\$136,315,742	\$101,477,435	\$34,838,307	34.33%
Gaming License & Taxes (Counties & Cities)	11,939,505	481,756	84,216,667	72,626,965	11,589,702	15.96%
Gaming Bond Sinking Fund	3,000,000	527,904	33,000,000	27,715,126	5,284,874	19.07%
Gaming State Highway Fund	276,894	167	4,895,030	3,029,579	1,865,451	61.57%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$30,161,155</b>	<b>\$1,493,803</b>	<b>\$258,427,438</b>	<b>\$204,849,105</b>	<b>\$53,578,333</b>	<b>26.16%</b>

Mississippi Department of Revenue  
Transfers to the General Fund and Other Funds

	May 2021	May 2020	7/1/20 to 5/31/21	7/1/19 to 5/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,790,606	\$11,776,978	\$133,727,067	\$127,431,587	\$6,295,480	4.94%
Total Tobacco Tax Transfers	\$11,790,606	\$11,776,978	\$133,727,067	\$127,431,587	\$6,295,480	4.94%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,591,542	\$2,490,146	\$26,893,288	\$25,303,198	\$1,590,090	6.28%
Total Beer and Wine Tax Transfers	\$2,591,542	\$2,490,146	\$26,893,288	\$25,303,198	\$1,590,090	6.28%
<b>ABC Collections transferred to:</b>						
General Fund	\$9,495,167	\$8,233,410	\$100,505,998	\$79,815,677	\$20,690,321	25.92%
Counties	23,560	5,625	241,095	260,920	(19,825)	-7.60%
Municipalities	285,512	93,327	2,538,546	2,605,512	(66,966)	-2.57%
Department of Mental Health	979,192	835,515	10,293,191	8,059,946	2,233,245	27.71%
ABC Sales & Service Outside State Agencies	15,641	30,927	193,415	396,293	(202,878)	-51.19%
Total ABC Transfers	\$10,799,072	\$9,198,804	\$113,772,244	\$91,138,348	\$22,633,896	24.83%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$1,858,112	\$393,556	\$14,490,295	\$20,838,131	(\$6,347,836)	-30.46%
Counties	732,109	545,588	5,432,479	9,335,465	(3,902,986)	-41.81%
Total Oil Severance Tax Transfers	\$2,590,221	\$939,144	\$19,922,774	\$30,173,596	(\$10,250,822)	-33.97%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$149,787	\$71,855	\$1,596,413	\$1,721,110	(\$124,697)	-7.25%
Counties	112,691	43,037	784,885	911,833	(126,947)	-13.92%
Total Gas Severance Tax Transfers	\$262,478	\$114,892	\$2,381,298	\$2,632,942	(\$251,644)	-9.56%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$313,071	\$186,273	\$12,449,697	\$11,959,394	\$490,303	4.10%
Total Installment Loan Tax Transfers	\$313,071	\$186,273	\$12,449,697	\$11,959,394	\$490,303	4.10%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,458,488	\$1,125,661	\$11,987,647	\$12,640,866	(\$653,219)	-5.17%
Highway Department	9,245,013	5,872,792	60,477,710	54,008,141	6,469,569	11.98%
4-Lane Highway Project	2,125,727	1,625,375	17,603,851	16,310,464	1,293,387	7.93%
Highway Department Hybrid/Electric	117,713	74,076	989,253	828,516	160,737	19.40%
State Aid Roads Hybrid/Electric	22,087	13,817	185,492	153,037	32,455	21.21%
Counties	3,849,571	2,394,543	31,190,972	28,670,691	2,520,282	8.79%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	1,383,767	1,080,166	11,465,029	10,665,308	799,721	7.50%
Mississippi Burn Care Fund	118,273	85,262	971,945	880,146	91,800	10.43%
New Capitol R & R	86,326	59,547	617,146	520,255	96,891	18.62%
DOR Special Tag Fees	16,639	11,838	138,008	123,129	14,879	12.08%
Mailing Fees	117,012	86,785	946,141	1,057,250	(111,109)	-10.51%
Apportioned Tags	173,571	691,429	281,900	2,089,800	(1,807,900)	-86.51%
Distinctive License Tag Fees	762,337	553,950	6,535,277	5,959,859	575,418	9.65%
Total Privilege Tax Transfers	\$19,476,525	\$13,675,240	\$143,401,461	\$133,913,928	\$9,487,533	7.08%
<b>Nuclear In Lieu transferred to:</b>						
General Fund	\$0	\$0	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	11,268,456	11,275,526	(7,070)	-0.06%
Nuclear Plant in Lieu (Cities)	0	0	7,531,544	7,524,474	7,070	0.09%
Total Nuclear In Lieu Transfers	\$0	\$0	\$20,000,000	\$20,000,000	\$0	0.00%

Mississippi Department of Revenue  
Transfers to the General Fund and Other Funds

	May 2021	May 2020	7/1/20 to 5/31/21	7/1/19 to 5/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$168	\$195	\$2,650	\$12,510	(\$9,859)	-78.81%
General Fund: Compressed Gas	36,924	24,026	312,400	299,945	12,456	4.15%
General Fund: Natural Gas	78,520	65,848	752,605	746,318	6,286	0.84%
Highway Department	31,721,191	26,652,595	284,157,422	281,623,053	2,534,370	0.90%
State Aid Road Fund	5,643,788	4,736,204	51,650,549	50,596,322	1,054,227	2.08%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	164,544	169,740	42,819,584	44,378,742	(1,559,158)	-3.51%
Road Protection - Coast Counties	305,795	284,935	3,126,874	3,347,957	(221,083)	-6.60%
Seawall - Coast Counties	543,635	506,552	5,559,238	5,952,471	(393,233)	-6.61%
Miss. Groundwater Protection Trust Fd.	0	820,040	4,171,546	9,346,500	(5,174,954)	-55.37%
MDOT Miss. Groundwater Protection Trust Fd.	875,862	0	4,847,249	0	4,847,249	0.00%
Dept of Ins Propane Education Fund	14,253	9,274	120,586	115,778	4,808	4.15%
Municipal Aid	0	0	1,598,864	1,598,864	0	0.00%
Aeronautics Commission	102,072	91,320	771,903	1,044,396	(272,493)	-26.09%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	517	336	4,373	4,199	174	4.16%
Railroad Revitalization Fund	14,863	13,589	146,367	145,940	427	0.29%
IFTA Tax	1,685,028	1,939,356	8,628,078	8,547,948	80,130	0.94%
<b>Total Petroleum Tax Transfers</b>	<b>\$41,187,159</b>	<b>\$35,314,010</b>	<b>\$417,470,289</b>	<b>\$416,560,942</b>	<b>\$909,347</b>	<b>0.22%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$158,562	\$194,637	\$1,982,126	\$2,206,979	(\$224,853)	-10.19%
TVA in Lieu Tax (Counties)	0	0	11,244,843	10,924,427	320,416	2.93%
TVA in Lieu Tax (Municipalities)	0	0	5,071,527	4,853,950	217,577	4.48%
TVA in Lieu Tax (Schools)	0	0	5,465,896	5,286,565	179,331	3.39%
<b>Total TVA In Lieu Transfers</b>	<b>\$158,562</b>	<b>\$194,637</b>	<b>\$23,764,393</b>	<b>\$23,271,921</b>	<b>\$492,471</b>	<b>2.12%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$358	\$1,856	\$646,244	\$670,690	(\$24,446)	-3.64%
<b>Total Statewide Privilege Fees</b>	<b>\$358</b>	<b>\$1,856</b>	<b>\$646,244</b>	<b>\$670,690</b>	<b>(\$24,446)</b>	<b>-3.64%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$336	\$3,748	\$928	\$2,819	303.71%
Timber Severance - Counties	75,506	76,729	735,802	707,574	28,228	3.99%
Timber Severance - Forest Resources	297,539	312,294	2,924,691	2,819,234	105,457	3.74%
<b>Total Timber Severance Tax Transfers</b>	<b>\$373,045</b>	<b>\$389,359</b>	<b>\$3,664,240</b>	<b>\$3,527,736</b>	<b>\$136,504</b>	<b>3.87%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$1,539	\$0	\$205,454	\$2,968	\$202,486	6821.35%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$1,539</b>	<b>\$0</b>	<b>\$205,454</b>	<b>\$2,968</b>	<b>\$202,486</b>	<b>6821.35%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$239	\$1,808	\$6,392,597	\$6,860,769	(\$468,172)	-6.82%
<b>Total Regulatory Fees</b>	<b>\$239</b>	<b>\$1,808</b>	<b>\$6,392,597</b>	<b>\$6,860,769</b>	<b>(\$468,172)</b>	<b>-6.82%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,086</b>	<b>\$25,300</b>	<b>(\$214)</b>	<b>-0.85%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$657	\$745	(\$88)	-11.80%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,657</b>	<b>\$201,745</b>	<b>(\$88)</b>	<b>-0.04%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$14,158	\$0	\$170,266	\$130,340	\$39,926	30.63%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$14,158</b>	<b>\$0</b>	<b>\$170,266</b>	<b>\$130,340</b>	<b>\$39,926</b>	<b>30.63%</b>

Mississippi Department of Revenue  
Transfers to the General Fund and Other Funds

	May 2021	May 2020	7/1/20 to 5/31/21	7/1/19 to 5/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$964,682	\$755,046	\$7,560,409	\$6,338,960	\$1,221,449	19.27%
Total Casual Auto Sales Tax Transfers	\$964,682	\$755,046	\$7,560,409	\$6,338,960	\$1,221,449	19.27%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$1,027,363	\$741,099	\$9,908,366	\$8,830,837	\$1,077,529	12.20%
Total Title Fees Transfers	\$1,027,363	\$741,099	\$9,908,366	\$8,830,837	\$1,077,529	12.20%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$157,014	\$104,738	\$1,580,968	\$1,187,034	\$393,934	33.19%
Total ATV/ Motorcycle Fees Transfers	\$157,014	\$104,738	\$1,580,968	\$1,187,034	\$393,934	33.19%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$786,541	\$761,142	\$8,159,403	\$7,766,851	\$392,552	5.05%
Prepaid Wireless E911 Fee	16,053	15,534	166,524	158,510	8,014	5.06%
Total Prepaid Wireless E911	\$802,594	\$776,676	\$8,325,927	\$7,925,361	\$400,566	5.05%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$132,860	\$118,307	\$1,484,502	\$1,423,853	\$60,648	4.26%
Total E911 Telephone Minimum Standards Service Charge	\$132,860	\$118,307	\$1,484,502	\$1,423,853	\$60,648	4.26%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$9,479,550	\$8,870,332	\$609,218	6.87%
Rail Car in Lieu - DOR Fee	100	706	293,357	273,615	19,742	7.22%
Total Rail Car in Lieu	\$100	\$706	\$9,772,907	\$9,143,947	\$628,960	6.88%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$27,985	\$30,940	\$298,492	\$358,812	(\$60,320)	-16.81%
City Utility Fee	1,473	1,628	15,710	18,884	(3,174)	-16.81%
Total City Utility	\$29,458	\$32,568	\$314,201	\$377,695	(\$63,494)	-16.81%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$11,792,414	\$7,605,478	\$102,998,055	\$101,464,711	\$1,533,344	1.51%
Occupancy	67,482	39,632	568,651	634,508	(65,857)	-10.38%
Mississippi Telecommunication Facility	49,163	40,347	478,166	480,339	(2,173)	-0.45%
Special Levy / Occupancy Collection Fee	335,628	212,322	2,912,280	2,875,851	36,429	1.27%
Total Special Levy	\$12,244,687	\$7,897,779	\$106,957,152	\$105,455,409	\$1,501,743	1.42%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$42,522	\$48,401	\$2,104,674	\$2,338,227	(\$233,554)	-9.99%
Environment Protection Trust Fund	42,522	48,401	2,104,673	2,338,227	(233,554)	-9.99%
Total Non-Hazardous Waste	\$85,043	\$96,802	\$4,209,347	\$4,676,455	(\$467,108)	-9.99%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$0	\$11,100	\$15,550	(\$4,449)	-28.61%
Hazardous Waste - Perpetual Care & Maint.	0	0	12,950	18,141	(5,191)	-28.61%
Hazardous Waste - Minimization Fund	0	0	12,950	18,141	(5,191)	-28.61%
Total Hazardous Waste	\$0	\$0	\$37,001	\$51,832	(\$14,831)	-28.61%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$320,182	\$232,356	\$2,701,689	\$2,512,290	\$189,400	7.54%
DOR Collection Fee	16,852	12,229	142,193	132,225	9,968	7.54%
Total Waste Tire	\$337,034	\$244,585	\$2,843,882	\$2,644,515	\$199,367	7.54%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$465,872	\$687,083	\$14,711,598	\$21,859,613	(\$7,148,015)	-32.70%
Special Agent Fees	218,512	37,674	2,006,875	1,856,496	150,379	8.10%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	130	25	105	420.00%
Sales and Services Outside	90,440	35,537	667,797	852,892	(185,095)	-21.70%
Cash Bond	44,500	0	977,903	340,847	637,056	186.90%
Total Other Miscellaneous Agency Transfers	\$819,324	\$760,293	\$18,364,303	\$24,909,874	(\$6,545,570)	-26.28%
<b>Summary:</b>						
Transfers to the General Fund	\$632,007,492	\$438,467,837	\$5,833,627,683	\$4,852,576,943	\$981,050,740	20.22%
Transfers to Other than the General Fund	\$290,360,327	\$197,265,445	\$2,660,960,490	\$2,451,161,453	\$209,799,037	8.56%
Total Transfers	\$922,367,819	\$635,733,282	\$8,494,588,173	\$7,303,738,396	\$1,190,849,777	16.30%

Note: Figures may not add due to computer rounding.